Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in this application.

Listing of Claims:

Claims 1 - 30. Cancelled.

31 (New). Pantoprazole multiparticulates having reduced release under gastric conditions and fast release at neutral pH, wherein each of said multiparticulates comprises:

a spheroid core comprising pantoprazole or an enantiomer thereof, or a salt or hydrate thereof, at least one surfactant, at least one disintegrant, and about 1% to about 2% w/w water;

an enteric coat on the core, said enteric coat comprising a copolymer of methacrylic acid and methacrylates in the range of about 15 to about 45 % w/w of each of the multiparticulates; and

wherein said multiparticulates have an average size of about 1mm in diameter.

- 32 (New). The pantoprazole multiparticulates according to claim 1, further comprising a final seal coat on the enteric coat.
- 33 (New). The pantoprazole multiparticulates according to claim 2, wherein the final seal coat comprises about 0.1 to 10 wt% of the multiparticulates.
- 34 (New). The pantoprazole multiparticulates according to claim 32, wherein the final seal coat comprises hydroxypropyl methylcellulose (hypromellose).

- 35 (New). The pantoprazole multiparticulates according to claim 31, wherein said multiparticulates further comprises an initial seal coat on the core.
- 36 (New). The pantoprazole multiparticulates according to claim 34, wherein said said initial seal coat is in the range of about 2 to 4 % w/w of the weight of the uncoated core.
- 37 (New). The pantoprazole multiparticulates according to claim 34, wherein the initial seal coat comprises hypromellose.
- 38 (New). The pantoprazole multiparticulates according to claim 31, wherein the surfactant comprises from about 2 to about 7% by weight of the uncoated core.
- 39 (New). The pantoprazole multiparticulates according to claim 31, wherein the surfactant is a polysorbate.
- 40 (New). The pantoprazole multiparticulates according to claim 39, wherein the polysorbate is polysorbate 80.
- 41 (New). The pantoprazole multiparticulates according to claim 31, wherein the enteric coat comprises 27.5 to 48% w/w of the multiparticulate.
- 42 (New). The pantoprazole multiparticulates according to claim 41, wherein the enteric coating comprises about 30% w/w of Eudragit L 30 D-55 coating, about 15% w/w talc, about 3% triethyl citrate and a pH adjuster; said amounts being by weight of the microparticulate.
- 43 (New). The pantoprazole multiparticulates according to claim 31, wherein the pantoprazole compound is present in the range of from about 5 to 50 w/w, of the spheroid core.

- 44 (New). The pantoprazole multiparticulates according to claim 31, in which the core comprises pantoprazole compound in an amount equivalent to about 40 mg pantoprazole per 100 mg uncoated multiparticulate.
- 45 (New). The pantoprazole multiparticulates according to claim 31, wherein said spheroid core further comprises a pH adjuster and hypromellose.
- 46 (New). The pantoprazole multiparticulates according to claim 31, wherein the disintegrant is selected from the group consisting of microcrystalline cellulose and crospovidone, and mixtures thereof.
- 47 (New). The pantoprazole multiparticulates according to claim 46, wherein the microcrystalline cellulose comprises about 25 to about 30% by weight of the core.
- 48 (New). The pantoprazole multiparticulates according to claim 46, wherein the crospovidone comprises about 14 to about 16% by weight of the core.
- 49 (New). The pantoprazole multiparticulates according to claim 31, wherein the spheroid core consists essentially of:

pantoprazole sodium sesquihydrate	45 % w/w
microcrystalline cellulose	27 % w/w
polysorbate 80	5 % w/w
crospovidone	15 % w/w
hypromellose 2208	1 % w/w and
sodium carbonate	7 % w/w.

50 (New). A pantoprazole formulation for use in dosing to pediatric patients, said formulation comprising a suspension comprising the pantoprazole multiparticulates claim 31 and a physiologically compatible suspending liquid.

- 51 (New). A capsule comprising the pantoprazole multiparticulates of claims 31.
- 52 (New). A foil packet comprising the pantoprazole multiparticulates of claims 31.
- 53 (New). A method of treating humans in need of pantoprazole, said method comprising the step of administering an effective dose of the pantoprazole multiparticulates of Claims 31.
- 54 (New). A method of producing a multiparticulate formulation of pantoprazole, said method comprising the steps of:

producing a spheroid core comprising pantoprazole or an entantiomer thereof, or a salt thereof, a surfactant, a disintegrant, via extrusion and spheronization, said core containing about 1 to about 2% w/w water;

applying an initial seal coat to the spheroid core, said seal coat being about 1 % w/w to about 2 % w/w of the multiparticulate;

applying an enteric coating over the initial seal coat, said enteric coating comprising a copolymer of methacrylic acid and methacrylates in an amount that provides the multiparticulate with 15 to 45 % w/w dry enteric coating polymer; and

optionally applying a final seal coat to the enteric-coated spheroid core, said final seal coat being about 1 wt% of the multiparticulate;

wherein said multiparticulates have an average size of no greater than about 1 mm in diameter.

55 (New). The method according to claim 54, wherein the spheroid core is prepared by mixing the ingredients in a low shear mixer at low shear conditions at a range of about 25 rpm to 35 rpm.

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- 56 (New). The method according to claim 55, wherein the low shear conditions are 32 rpm.
- 57 (New). The method according to claim 55, wherein the spheroid cores are dried at a low temperature not exceeding about 40°C for a period of 8 to 72 hours to a percent (%) loss-on-drying (LOD) of 3.4% to 4.3%.
- 58 (New). The method according to claim 54, further comprising the step of applying an layer of talc in an amount of 0.05% w/w to 0.1% w/w of the multiparticulate.
- 59 (New). The method according to claim 54, wherein the enteric coating is sprayed as a suspension onto the spheroid core.
- 60 (New). A composition comprising an oral dosage form containing an effective amount of a pantoprazole multiparticulate wherein, after oral administration thereof to a subject, the pantoprazole has a mean Cmax ratio of 62 to 66 ng/mL and a mean AUC ratio of 89 to 94, for a 40 mg unit dose of pantoprazole.